



New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

Test 29- CTEF3A

Blank or zero field values are not included. Fields requiring software calculations are not provided. ACH debit payment is required if test results in a balance due. Please use the two-digit codes provided to you to replace the 6th and 7th digits in each test EIN.

Test Scenario

Return type: CT-3-A / CT-3-M

Liability period: 01-01-2024 – 12-31-2024

EIN: 00219XX29

Legal Name: CTEF3A (followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 3A WA Harriman Campus, Albany, NY 12227

State of incorporation: NYS

Date of incorporation: 01-01-2022

NAICS business code number: 236100

NYS principal business activity: Commercial construction

Line C. Total number of corporations in the combined group: 3

Line F. Federal separate taxable income: 3,150,220

Line G1. Value of assets: 25,590,003

Line G2. Value of assets: 25,610,003

Line G3. Value of assets: 25,600,003

Line H1. Value of liabilities: 25,890,500

Line H2. Value of liabilities: 25,910,500

Line H3. Value of liabilities: 25,900,500

Part 1

Section B

Line 1. Total number of New York State employees: 4

Line 2. Total wages paid to New York State employees: 450,000

Line 3. Total number of business establishments: 3

Section C

Line 1. Federal return filed: 1120 Consolidated

Line 3. Required attachments: CT-3.4, CT-60, CT-225-A, CT-227

Line 4. Number of credit forms filed with this return: 2

Line 5b. Commonly owned group election is *not* in effect: Yes

Part 2

Line 1c: New York receipts: 2,522,600

Composition of prepayments		
	Date Paid	Amount
Line 11	3-15-2024	1,500
Line 12	6-15-2024	1,500
Line 13	9-15-2024	1,500
Line 14	12-15-2024	1,500

Line 21b. Amount previously credited to 2025 MFI: 400

Line 24. Amount of overpayment to be credited to Form CT-3-M: 1,500

Line 25. Balance of overpayment to be refunded: 2,250

Part 3

Line 1a. Federal CTI of New York combined group: 1,050,000

Reconciliation of aggregate of federal separate taxable income to federal CTI					
	A	B	C	D	F
Item	Member name	Member EIN	New	Existing	Ownership percentage
A	CTEF3A	00219XX29		X	
B	CTEF3ABC1	00219XX30		X	1.0000
C	CTEF3ABC3	00219XX31	X		0.9000

Reconciliation of aggregate of federal separate taxable income to federal CTI				
	G	H	I	J
Item	Part of federal consolidated group	Federal form filed	EIN of parent of federal consolidated return	Federal separate table income
A	X	1120	00219XX29	3,150,220
B	X	1120	00219XX29	-95,020
C	X	1120	00219XX29	-2,005,200

Part 4 – Software calculated

Part 5 – No content

Part 6

		A Designated agent	B Total of all combined members
1 – Sale of tangible personal property			
1a	NYS	2,522,600	150,000
1b	EW	28,500,225	3,029,450
3 – Net gains from sales of real property			
3b	EW	0	30,000

Part 7 – Software calculated

CT-3.4

Schedule A

A Tax period beginning an ending dates	B Amount from Form CT-3-A, Part 3 line 17 for the period in column A
01-01-2024 – 12-31-2024	71,268
01-01-2023 – 12-31-2023	15,060
01-01-2022 – 12-31-2022	25,560

Schedule B

A Name	B EIN	C NOL available	D Beginning date	E Ending date
CTEF3ABC2	00219XX31	0	01-01-2024	12-31-2024

Schedule C – No content

CT-225-A

Schedule A

Part 1

Modification number		B Total group members
1a	A - 507	55,525

Schedule B

Part 1

Modification number		A Designated agent or parent	B Total group members
1a	A - 507	88,050	175,900

CT-225-A/B – 00219XX30

Schedule A

Modification number		Amount
1a	A - 507	55,525

Schedule B

Modification number		Amount
3a	S - 507	5,600

CT-225-A/B – 00219XX31

Schedule A – No content

Schedule B

Modification number		Amount
3a	S - 507	170,300

CT-227

Line 12. ALS Research and Education: 150

Line 14. Leukemia, Lymphoma, and Myeloma Fund: 150

CT-399 – 00219XX29

Part 1 – No content

Part 2

A Property description	B Date placed in service	C Total federal depreciation deduction taken	D Total NYS depreciation taken
Property One	05-01-2023	271,150	183,100

CT-399 – 00219XX30

Part 1 – No content

Part 2

A Property description	B Date placed in service	C Total federal depreciation deduction taken	D Total NYS depreciation taken
Property One	06-01-2022	4,000	59,525
Property Two	03-01-2022	9,200	3,600

CT-399 – 00219XX31

Part 1 – No content

Part 2

A Property description	B Date placed in service	C Total federal depreciation deduction taken	D Total NYS depreciation taken
Property One	07-01-2023	180,560	10,260

CT-650 – 00219XX30

Line A. Claiming credit as corporation that *earned* the credit: Yes

Line B. Name, and EIN of business certified by NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program: CTEF3ABC1, 00219XX30

Line C. Certificate number: ESATC123456789

Line D. Allocation year: 2024

Line E. Total number of apprentices *without* a mentor: 3

Line F. Total number of apprentices *with* a mentor: 6

Line G. Total number of disadvantaged youth *without* a mentor: 2

Schedule A

Line 1. Empire State apprenticeship tax credit: 5,900

Schedule B – Software calculated

Schedule C – Software generated

CT-650 – 00219XX31

Line A. Claiming credit as corporation that *earned* the credit: Yes

Line B. Name, and EIN of business certified by NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program: CTEF3ABC2, 00219XX31

Line C. Certificate number: ESATC123456710

Line D. Allocation year: 2024

Line E. Total number of apprentices *without* a mentor: 7

Line F. Total number of apprentices *with* a mentor: 4

Line H. Total number of disadvantaged youth *with* a mentor: 1

Schedule A

Line 1. Empire State apprenticeship tax credit: 6,500

Schedule B – Software calculated

Schedule C – Software calculated

CT-3-M

Line 15. Amount of overpayment to be credited to MTA surcharge for next period: 95

Schedule A

		A	B
		MCTD	New York State
Line 24	Sales of tangible personal property	2,672,600	2,672,600
Line 26	Net gains from sales of real property	30,000	30,000
Line 80	Wages and other compensation of employees except general executive officers	450,000	450,000

Line 91. Overpayment credited from Form CT-3-A: 1,500, 12-31-2024

CT-60 – Software calculated

Schedule A – No content

Schedule B

Line 4. Consolidated federal return: Yes

Line 4a. Number of corporations included in federal consolidated group: 3

Line 4b. Consolidated FTI before NOLD: 1,050,000